UNITED STATES DISTRICT COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

| JAMES RECKER, | |
|--------------------------------------|-----------------------------|
| Plaintiff, | |
| , | Case No. 00-71896 |
| v. | HONODADI E DENICE DACE HOOD |
| NEWCOURT CREDIT GROUP, INC., et al., | HONORABLE DENISE PAGE HOOD |
| Defendants. | 1 |

ORDER VACATING OCTOBER 30, 2002 MEMORANDUM OPINION AND ORDER ENTERING JUDGMENT IN FAVOR OF PLAINTIFF

This matter is before the Court on remand from the Sixth Circuit Court of Appeals. In an opinion filed March 3, 2005, the Court of Appeals reversed this Court's finding in favor of Plaintiff that Defendants arbitrarily and capriciously denied Plaintiff benefits under the 1996 AT&T Capital Corporation Leadership Severance Plan in violation of the Employee Retirement Income Security Act, 29 U.S.C. § 1132(a)(1)(B).

In accordance with the Mandate entered on May 20, 2005, the Court hereby vacates the October 30, 2002 Memorandum Opinion and Order entering Judgment in favor of Plaintiff.

Accordingly,

TARES DESIZED

IT IS ORDERED that the October 30, 2002 Memorandum Opinion and Order [**Docket No.** 59] is VACATED.

IT IS FURTHER ORDERED that Judgment is entered in favor of Defendants.

| /s/ Denise Page Hood |
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| DENISE PAGE HOOD |
| UNITED STATES DISTRICT JUDGE |

DATED: August 23, 2005